Instructions for Completing the Financial Status Report (SF 269)

GENERAL INSTRUCTIONS. The Financial Status Report (FSR), Standard Form (SF) 269 or 269A, is the required mechanism for School-to-Work (STW) grantees to report program outlays (expenditures) and program income on an accrual basis. The Department of Labor (DOL) requires the quarterly submittal of the Financial Status Report, SF 269, Long Form. The Department of Education (DOEd) requires the quarterly submittal of the SF 269A, Short Form, except when a grantee has earned program income, in which case the SF 269 Long Form is required. The 269 Short Form does not accommodate reporting of program income.

The FSRs are to be submitted to the appropriate STW Grant Officer Technical Representative (GOTR) no later than 30 days after the end of each quarter until all grant funds have been expended or the period of availability has expired. (The final report is due 90 days after all funds have been expended or the period of availability has expired.)

NOTE: DOL requires data to be reported cumulatively for the entire period of the grant. DOEd requires cumulative reporting for each Program Year (PY) of funding. Therefore, DOL should be submitting one FSR for each required reporting period for the life of the grant; and DOEd should be submitting a separate FSR for each program year of funding, for each required reporting period, for the life of the program year of funds.

General instructions for completion of the FSRs, SF 269 and SF 269A, are provided on the back of the forms, with a number of items stating that they are "self- explanatory." Nevertheless, many STW grantees have found additional clarifications to be useful. The following instructions/clarifications relate to the SF 269, Long Form.

LINE ITEM CLARIFICATIONS

Items 1-5. Names and addresses of Federal funding agency and recipient organization, plus other self-explanatory identification information.

Item 6. Check yes <u>only</u> if this is the final report for either the grant (DOL) or funding period (DOEd), identified in Item 8.

Item 7. Accrual box should be checked because program outlays (expenditures) and program income are required to be reported on an accrual basis.

Item 8. DOL requires reporting by "grant period," cumulatively through consecutive funding periods of the grant. DOEd requires reporting by "funding period." Therefore, DOL FSRs should reflect the beginning and ending dates of the grant; and DOEd FSRs should reflect the beginning and ending dates of the current funding period. (REMINDER: DOEd grants may require submittal of multiple FSRs.)

Item 9. Enter beginning and ending dates of period covered by this FSR.

Item 10. Columns I, II and III show the effect of this reporting period's transactions on the cumulative financial status. Amounts reported in Column I will generally be the same as Column III of the previous report in the same "grant period" for DOL and the same "funding period" for DOEd. If this is the first or only report for the grant or funding period, only Column III should be filled in. Adjustments to amounts entered on previous reports should be reflected in Column I with a footnote and an attached explanation.

a. TOTAL OUTLAYS (accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:

- amount of indirect expense incurred;
- value of in-kind contributions applied;
- net increase or decrease in amounts owed for goods and other property received for services performed by employees, contractors, subgrantees, and other payees; and,
- other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.

b. REFUNDS, REBATES or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount shown on line 10a.

c. PROGRAM INCOME (earned/accrued, potentially more than actual cash received) used in accordance with the "deduction" alternative should be reported. NOTE: This would only be applicable for DOEd STW grants. (See attached reference on program income, use and accountability, as related to STW grants.) Program income used in accordance with other alternatives should be shown on lines **q.**, **r.**, and **s.**

d. NET OUTLAYS are total outlays, line **a.** minus the sum of lines **b.** and **c.**

e. RECIPIENT'S SHARE OF NET OUTLAYS refers to "other" funds expended or in-kind matching applied for the purposes of this grant using resources other than those provided under this or other Federal grants. Basically any cost sharing or matching outlays should be reported in this section if the use of such resources were a criterion for grant approval.

NOTE: There is no requirement under the STW Act for cost sharing/matching. However, if the solicitation requested the identification of local resources to be leveraged to carry out STW grants in the grant proposal, the application of such funds/in-kind matching must be accounted for in this section.

g. Program income used in accordance with the "Cost Sharing or Matching" alternative should be reported on line **g.** of this section.

j. FEDERAL SHARE OF NET OUTLAYS is NET OUTLAYS, line **d.**, minus RECIPIENT SHARE OF NET OUTLAYS, line **i.** If there are no entries on lines **e.** through **i.**, line **j.** should equal line **d.**

k. TOTAL UNLIQUIDATED OBLIGATIONS are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount is additional to amounts reported on lines **a.** and **j.** and refers to unliquidated obligations of this award (as identified in funding/grant period), including unliquidated obligations to subgrantees and contractors. On the final report, line **k.** must be zero. (Grantee has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)

L. RECIPIENT'S SHARE OF UNLIQUIDATED OBLIGATIONS is additional to recipient outlay's reported on line **i.**, including obligations incurred for which outlay has not yet been recorded.

m. FEDERAL SHARE OF UNLIQUIDATED OBLIGATIONS is line **k.** minus line L. On final report, this line must be zero.

n. TOTAL FEDERAL SHARE is the sum of line **j.** (Federal Share of Net Outlays) and line **m.** (Federal Share of Unliquidated Obligations).

o. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING/GRANT PERIOD refers to the total cumulative funds authorized for this grant (for DOL grants); and, the total funds authorized for the funding period identified in Box 8 (for DOEd grants).

p. UNOBLIGATED BALANCE OF FEDERAL FUNDS is line **o.** (Total Federal Funds Authorized) minus line **n.** (Total Federal Share of Net Outlays plus Federal Share of Unliquidated Obligations).

PROGRAM INCOME (Refer also to attachment on use and accountability of Program Income for STW grants).

q. DISBURSED PROGRAM INCOME relating to lines **c.** ("Deduction" alternative) and/or line **g.** ("Matching or Cost Sharing" alternative). This line would be zero for DOL grants. DOEd grants could have entries on line **c.** and/or **g.**

r. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE should be reported for both DOL and DOEd grants as appropriate.

s. UNDISBURSED PROGRAM INCOME is program income earned but not expended.

t. TOTAL PROGRAM INCOME REALIZED is the sum of **q.** (Disbursed under "deduction" or "matching" alternative), **r.** (Disbursed under "addition" alternative), and **s.** (Undisbursed program income).

Item 11. INDIRECT EXPENSE

a. TYPE OF RATE: Check the type of indirect cost rate applied. This should be contained in grant agreement or otherwise negotiated.

b. RATE: Enter actual approved rate in effect during reporting period (as identified in Item 8).

c. BASE: Enter base dollar amount against which rate is applied.

d. TOTAL AMOUNT: Multiply rate times base and enter total indirect amount.

e. FEDERAL SHARE: the indirect cost minus any portion paid out of recipient funds. This entry should equal **d.**, if there is no non-Federal share.

Item 12. REMARKS

For State Implementation Grants, type in "ADMINISTRATION" and enter total Federal administrative outlays. This is the portion of line j. that reflects administrative cost outlays.

NOTE: This requirement is necessary to assess compliance with the 10% cap on administrative costs contained in Section 217 of the School-to-Work Opportunities Act.

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No. 0348-0039	Page of pages
3. Recipient Organization (Name and complete address, including ZIP code)			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis ☐ Cash ☐ Accrual
8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays			
b. Refunds, rebates, etc.			
c. Program income used in accordance with the deduction alternative			
d. Net outlays *(Line a, less the sum of lines b and c)*			
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			
f. Other Federal awards authorized to be used to match this award			
g. Program income used in accordance with the matching or cost sharing alternative			
h. All other recipient outlays not shown on lines e, f or g			
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*			
j. Federal share of net outlays *(line d less line i)*			
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*			
o. Total Federal funds authorized for this funding period			
p. Unobligated balance of Federal funds *(Line o minus line n)*			
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional	☐ Predetermined	☐ Final	☐ Fixed
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Signature of Authorized Certifying Official	Date Report Submitted

Program Income

	DOL	DOEd
State/Local	29 CFR 97.25	34 CFR 80.25
School/Nonprofit	29 CFR 95.24	34 CFR 74.24

Complete this section if the grantee has earned program income with Federal funds received under the STW program.

NOTE TO THE REVIEWER: An understanding of the following will be useful in securing intended information for this Program Income Section, as well as in reviewing the Financial Status Report for completeness and accuracy (See Section).

Regulations, cited above, as well as Grant Agreement conditions, clauses and/or attachments, contain requirements which distinguish certain differences in the methods for utilizing and accounting for program income. Both the nature of the STW entity and the requirements authorized by the funding agency are factors in determining applicable method (s).

DOL has authorized (in the SPECIAL CONDITIONS of the Grant Agreement) STW grantees to apply the "addition method" in the accountability for and utilization of program income. (29 CFR Part 95 authorizes the "addition method", however, 29 CFR Part 97 requires agency authorization of the "addition method", without which the "deduction method" would be required.)

DOE has authorized flexibility to State STW grantees in applying any of the three methods for utilizing program income (Deduction, Addition and/or Cost Sharing or Matching), as contained in Attachment F to the STW Grant Agreements with States. However, DOE requires local governments and private non-profit entities to request agency authorization for utilization of any method other than the "deduction method".

1. How much program income has been earned in the current program year?

   DOL Grant ________________

   DOE Grant ________________